

Article - Tax - General

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§13–205.

(a) In this section, “taxpayer identity information” means a taxpayer’s:

(1) name;

(2) address; and

(3) identifying number, as described in § 6109 of the Internal Revenue Code.

(b) (1) In addition to a disclosure allowed in § 13-203 of this subtitle, the Comptroller may disclose taxpayer identity information that relates to the taxes administered by the Comptroller under § 2-102 of this article:

(i) on written request of the administrator of the Central Collection Unit for taxpayer identity information, to the administrator or other employer or agent of the Unit but only for purposes of collection of a debt that the taxpayer owes to the State;

(ii) to 1 or more commercial printers for the purpose of printing the taxpayer identity information on tax forms;

(iii) to 1 or more commercial entities for the purpose of using a lockbox or similar system for tax forms and payments;

(iv) in lists of names of persons who have failed to pay the tax as required in this article and other relevant information that the Comptroller determines may help in the collection of unpaid tax; and

(v) except for the identifying numbers described in subsection (a)(3) of this section, to:

1. 1 or more persons with whom the Comptroller has contracted to obtain telephone numbers of taxpayers for use in the collection of unpaid tax; or

2. the press or other medium for the purpose of notifying persons entitled to tax refunds if, after reasonable effort and time, the Comptroller has been unable to locate those persons.

(2) If the Comptroller discloses taxpayer identity information to a person under a contract described in paragraph (1)(v)1 of this subsection, the person:

(i) shall use that information only to obtain telephone numbers for the Comptroller; and

(ii) may not use any telephone number or taxpayer identity information or disclose the information to any other person.

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